

***Caution: DRAFT FORM***

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released.

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

**Low-Income Housing Credit Agencies**  
**Report of Noncompliance or Building Disposition**

**Note:** File a separate Form 8823 for each building that is disposed of or goes out of compliance.

OMB No. 1545-1204

Check here if this is an amended return ☐

<b>1</b> Building name (if any). Check if item 1 differs from Form 8609 <input type="checkbox"/>		<b>IRS Use Only</b>	
Street address			
City or town, state, and ZIP code			
<b>2</b> Building identification number (BIN)			
<b>3</b> Owner's name. Check if item 3 differs from Form 8609 <input type="checkbox"/>			
Street address			
City or town, state, and ZIP code			
<b>4</b> Owner's taxpayer identification number			
<input type="checkbox"/> EIN <input type="checkbox"/> SSN			
<b>5</b> Total credit allocated to this BIN		▶ \$	
<b>6</b> If this building is part of a multiple building project, enter the number of buildings in the project		▶	
<b>7a</b> Total number of residential units in this building		▶	
<b>b</b> Total number of low-income units in this building		▶	
<b>c</b> Total number of residential units in this building determined to have noncompliance issues		▶	
<b>d</b> Total number of units reviewed by agency (see instructions)		▶	
<b>8</b> Date building ceased to comply with the low-income housing credit provisions (see instructions) (MMDDYYYY)			
<b>9</b> Date noncompliance corrected (if applicable) (see instructions) (MMDDYYYY)			
<b>10</b> Check this box if you are filing only to show correction of a previously reported noncompliance problem		<input type="checkbox"/>	
<b>11</b> Check the box(es) that apply:		Out of compliance Noncompliance corrected	
<b>a</b> Household income above income limit upon initial occupancy		<input type="checkbox"/> <input type="checkbox"/>	
<b>b</b> Owner failed to correctly complete or document tenant's annual income recertification		<input type="checkbox"/> <input type="checkbox"/>	
<b>c</b> Violation(s) of the UPCS or local inspection standards (see instructions) (attach explanation)		<input type="checkbox"/> <input type="checkbox"/>	
<b>d</b> Owner failed to provide annual certifications or provided incomplete or inaccurate certifications		<input type="checkbox"/> <input type="checkbox"/>	
<b>e</b> Changes in Eligible Basis or the Applicable Percentage (see instructions)		<input type="checkbox"/> <input type="checkbox"/>	
<b>f</b> Project failed to meet minimum set-aside requirement (20/50, 40/60 test) (see instructions)		<input type="checkbox"/> <input type="checkbox"/>	
<b>g</b> Gross rent(s) exceed tax credit limits		<input type="checkbox"/> <input type="checkbox"/>	
<b>h</b> Project not available to the general public (see instructions) (attach explanation)		<input type="checkbox"/> <input type="checkbox"/>	
<b>i</b> Violation(s) of the Available Unit Rule under section 42(g)(2)(D)(ii)		<input type="checkbox"/> <input type="checkbox"/>	
<b>j</b> Violation(s) of the Vacant Unit Rule under Reg. 1.42-5(c)(1)(ix)		<input type="checkbox"/> <input type="checkbox"/>	
<b>k</b> Owner failed to execute and record extended-use agreement within time prescribed by section 42(h)(6)(J)		<input type="checkbox"/> <input type="checkbox"/>	
<b>l</b> Low-income units occupied by nonqualified full-time students		<input type="checkbox"/> <input type="checkbox"/>	
<b>m</b> Owner did not properly calculate utility allowance		<input type="checkbox"/> <input type="checkbox"/>	
<b>n</b> Owner has failed to respond to agency requests for monitoring reviews		<input type="checkbox"/> <input type="checkbox"/>	
<b>o</b> Low-income units used on a transient basis (attach explanation)		<input type="checkbox"/> <input type="checkbox"/>	
<b>p</b> Building is no longer in compliance nor participating in the section 42 program (attach explanation)		<input type="checkbox"/> <input type="checkbox"/>	
<b>q</b> Other noncompliance issues (attach explanation)		<input type="checkbox"/> <input type="checkbox"/>	
<b>12</b> Additional information for any item above. Attach explanation and check box		▶ <input type="checkbox"/>	
<b>13a</b> Building disposition by <input type="checkbox"/> Sale <input type="checkbox"/> Foreclosure <input type="checkbox"/> Destruction <input type="checkbox"/> Other (attach explanation)			
<b>b</b> Date of disposition (MMDDYYYY)			
<b>c</b> New owner's name		<b>d</b> New owner's taxpayer identification number	
Street address		<input type="checkbox"/> EIN <input type="checkbox"/> SSN	
City or town, state, and ZIP code		<b>14</b> Name of contact person	
		<b>15</b> Telephone number of contact person	
		Ext.	

Under penalties of perjury, I declare that I have examined this report, including accompanying statements and schedules, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of authorizing official \_\_\_\_\_ Print name and title \_\_\_\_\_ Date (MMDDYYYY) \_\_\_\_\_